

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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|-------------------------------|---|---------------------|
| JAY S. PETERSON, | : | CIVIL ACTION |
| | : | |
| Petitioner, | : | |
| | : | |
| v. | : | NO. 2:11-cv-3064-JD |
| | : | |
| UNITED STATES OF AMERICA, | : | |
| INTERNAL REVENUE SERVICE, and | : | |
| LINDA HAWS | : | |
| | : | |
| Respondents. | : | |

ORDER

AND NOW, this 1st day of March, 2012, upon consideration of petitioner's Petition to Quash IRS Third Party Summons (Document No. 1, filed May 9, 2011), The United States' Opposition to Petition to Quash IRS Third Party Summons (Document No. 5, filed July 19, 2011), Petitioner's Opposition to United States' Motion to Dismiss (Document No. 6, filed August 16, 2011), Reply in Support of the United States' Opposition to Petition to Quash IRS Third Party Summons (Document No. 7, filed August 25, 2011), and Petitioner's Supplemental Opposition to United States' Motion to Dismiss Pursuant to the Court's Order of November 18, 2011 (Document No. 10, filed January 17, 2012), for the reasons set forth in the Memorandum dated March 1, 2012, **IT IS ORDERED** as follows:

1. The Petition to Quash IRS Third Party Summons is **DISMISSED WITH PREJUDICE** as to respondents Internal Revenue Service and Linda Haws on the ground that there is no case or controversy between petitioner and respondents Internal Revenue Service and Linda Haws;

2. The United States' Opposition to Petition to Quash IRS Third Party Summons, converted by the Court into a motion for summary judgment by Order of November 17, 2011, is **GRANTED**, the Petition to Quash IRS Third Party Summons is **DISMISSED WITH PREJUDICE**, and **JUDGMENT IS ENTERED** in **FAVOR** of respondent, United States of America, and **AGAINST** petitioner, Jay S. Peterson.

IT IS FURTHER ORDERED that the Clerk of Court shall **MARK** the case **CLOSED**.

BY THE COURT:

/s/ Hon. Jan E. DuBois

JAN E. DUBOIS, J.